DEC 1 9 200'S BE

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

RE APPLICATION OF

Meier, et al.

FOR

WALSH CODE ALLOCATION/DE-

ALLOCATION SYSTEM

SERIAL NO.

09/858,382

FILED

May 16, 2001

EXAMINER

Steven K. Meier

ART UNIT

2662

CONFIRMATION NO.

3411

ATTORNEY DOCKET NO.

LUTZ 2 00055

Case Name/No. Burgess 5-2-1-1

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

The Examiner indicated that claims 1-20 are allowed over the prior art. This recognition of allowable subject matter is acknowledged and appreciated.

However, while the applicant(s) agree that the claims are allowable, the applicant(s) do not concede that the claims are only allowable for the precise reasons stated by the Examiner.

Furthermore, the applicant(s) do not concede that the Examiner's statements are entirely accurate and precise.

Respectfully submitted,

FAY, SHARPE, FAGAN, MINNICH & McKEE, LLP

December 15, 2005 Date

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